

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

PART 300—USER FEES

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AUTHORITY: 31 U.S.C. 9701.

SOURCE: T.D. 8589, 60 FR 8299, Feb. 14, 1995, unless otherwise noted.

§ 300.0 User fees; in general.

(a) *In general.* The regulations in this part 300 are designated the User Fee Regulations and provide rules relating to user fees under 31 U.S.C. 9701.

(b) *Applicability.* User fees are imposed on the following services:

- (1) Entering into an installment agreement.
- (2) Restructuring or reinstating an installment agreement.
- (3) Processing an offer to compromise.
- (4) Taking the special enrollment examination to become an enrolled agent.
- (5) Enrolling an enrolled agent.
- (6) Renewing the enrollment of an enrolled agent.
- (7) Enrolling an enrolled actuary.
- (8) Renewing the enrollment of an enrolled actuary.
- (9) Taking the special enrollment examination to become an enrolled retirement plan agent.
- (10) Enrolling an enrolled retirement plan agent.

(11) Renewing the enrollment of an enrolled retirement plan agent.

(12) Taking the registered tax return preparer competency examination.

(13) Applying for a preparer tax identification number.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9086, 68 FR 48787, Aug. 15, 2003; T.D. 9288, 71 FR 58742, Oct. 5, 2006; T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9370, 72 FR 72607, Dec. 21, 2007; T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9523, 76 FR 21806, Apr. 19, 2011; T.D. 9559, 76 FR 72623, Nov. 25, 2011]

§ 300.1 Installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code.

(b) *Fee.* The fee for entering into an installment agreement before January 1, 2007, is \$43. The fee for entering into an installment agreement on or after January 1, 2007, is \$105, except that:

(1) The fee is \$52 when the taxpayer pays by way of a direct debit from the taxpayer's bank account; and

(2) Notwithstanding the method of payment, the fee is \$43 if the taxpayer is a low-income taxpayer, that is, an individual who falls at or below 250% of the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511), or such other measure that is adopted by the Secretary.

(c) *Person liable for fee.* The person liable for the installment agreement fee is the taxpayer entering into an installment agreement.

(d) *Effective/applicability date.* This section is applicable beginning March 16, 1995, except that the user fee for entering into installment agreements on or after January 1, 2007, is applicable January 1, 2007.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9503, 75 FR 60320, Sept. 30, 2010]

§ 300.2

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§ 300.2 Restructuring or reinstatement of installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code that are in default. An installment agreement is deemed to be in default when a taxpayer fails to meet any of the conditions of the installment agreement.

(b) *Fee.* The fee for restructuring or reinstating an installment agreement before January 1, 2007, is \$24. The fee for restructuring or reinstating an installment agreement on or after January 1, 2007, is \$45.

(c) *Person liable for fee.* The person liable for the restructuring or reinstatement fee is the taxpayer that has an installment agreement restructured or reinstated.

(d) *Effective/applicability date.* This section is applicable beginning March 16, 1995, except that the user fee for restructuring or reinstatement of an installment agreement on or after January 1, 2007, is applicable January 1, 2007.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9503, 75 FR 60320, Sept. 30, 2010]

§ 300.3 Offer to compromise fee.

(a) *Applicability.* This section applies to the processing of offers to compromise tax liabilities pursuant to § 301.7122-1 of this chapter. Except as provided in this section, this fee applies to all offers to compromise accepted for processing.

(b) *Fee.* (1) The fee for processing an offer to compromise is \$150.00, except that no fee will be charged if an offer is—

(i) Based solely on doubt as to liability as defined in § 301.7122-1(b)(1) of this chapter; or

(ii) Made by a low income taxpayer, that is, an individual who falls at or below the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511) or such other measure that is adopted by the Secretary.

(2) The fee will be applied against the amount of the offer, unless the taxpayer requests that it be refunded, if the offer is—

(i) Accepted to promote effective tax administration pursuant to § 301.7122-1(b)(3) of this chapter; or

(ii) Accepted based on doubt as to collectibility and a determination that collection of an amount greater than the amount offered would create economic hardship within the meaning of § 301.6343-1 of this chapter.

(3) Except as otherwise provided in this paragraph (b), the fee will not be refunded to the taxpayer if the offer is accepted, rejected, withdrawn, or returned as nonprocessable after acceptance for processing.

(4) No additional fee will be charged if a taxpayer resubmits an offer the Secretary determines to have been rejected in error or returned in error after acceptance for processing.

(c) *Person liable for the fee.* The person liable for the processing fee is the taxpayer whose tax liabilities are the subject of the offer.

(d) *Effective/applicability date.* This section is applicable beginning November 1, 2003.

[T.D. 9086, 68 FR 48787, Aug. 15, 2003, as amended by T.D. 9503, 75 FR 60320, Sept. 30, 2010]

§ 300.4 Enrolled agent special enrollment examination fee.

(a) *Applicability.* This section applies to the special enrollment examination to become an enrolled agent pursuant to 31 CFR 10.4(a).

(b) *Fee.* The fee for taking the special enrollment examination is \$11 per part, which is the government cost for overseeing the examination and does not include any fees charged by the examination administrator.

(c) *Person liable for the fee.* The person liable for the special enrollment examination fee is the applicant taking the examination.

(d) *Effective/applicability date.* This section is applicable beginning November 6, 2006.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9523, 76 FR 21806, Apr. 19, 2011]

Internal Revenue Service, Treasury

§ 300.9

§ 300.5 Enrollment of enrolled agent fee.

(a) *Applicability.* This section applies to the initial enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.5(b).

(b) *Fee.* The fee for initially enrolling as an enrolled agent with the IRS is \$30.

(c) *Person liable for the fee.* The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

(d) *Effective/applicability date.* This section is applicable beginning April 19, 2011.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9523, 76 FR 21807, Apr. 19, 2011]

§ 300.6 Renewal of enrollment of enrolled agent fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.6(d)(6).

(b) *Fee.* The fee for renewal of enrollment as an enrolled agent with the IRS is \$30.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

(d) *Effective/applicability date.* This section is applicable beginning April 19, 2011.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010; T.D. 9523, 76 FR 21807, Apr. 19, 2011]

§ 300.7 Enrollment of enrolled actuary fee.

(a) *Applicability.* This section applies to the initial enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.

(b) *Fee.* The fee for initially enrolling as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$250.00.

(c) *Person liable for the fee.* The person liable for the enrollment fee is the applicant filing for enrollment as an en-

rolled actuary with the Joint Board for the Enrollment of Actuaries.

(d) *Effective/applicability date.* This section is applicable beginning January 22, 2008.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010]

§ 300.8 Renewal of enrollment of enrolled actuary fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.

(b) *Fee.* The fee for renewal of enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is \$250.00.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

(d) *Effective/applicability date.* This section is applicable beginning January 22, 2008.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010]

§ 300.9 Enrolled retirement plan agent special enrollment examination fee.

(a) *Applicability.* This section applies to the special enrollment examination to become an enrolled retirement plan agent pursuant to 31 CFR 10.4(b).

(b) *Fee.* The fee for taking the enrolled retirement plan agent special enrollment examination is \$11 per part, which is the cost to the government for overseeing the examination and does not include any fees charged by the administrator of the examination.

(c) *Person liable for the fee.* The person liable for the enrolled retirement plan agent special enrollment examination fee is the applicant taking the examination.

(d) *Effective/applicability date.* This section is applicable beginning April 19, 2011.

[T.D. 9523, 76 FR 21807, Apr. 19, 2011]

§ 300.10

§ 300.10 Enrollment of enrolled retirement plan agent fee.

(a) *Applicability.* This section applies to the initial enrollment of enrolled retirement plan agents with the IRS pursuant to 31 CFR 10.5(b).

(b) *Fee.* The fee for initially enrolling as an enrolled retirement plan agent with the IRS is \$30.

(c) *Person liable for the fee.* The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled retirement plan agent with the IRS.

(d) *Effective/applicability date.* This section is applicable beginning April 19, 2011.

[T.D. 9523, 76 FR 21807, Apr. 19, 2011]

§ 300.11 Renewal of enrollment of enrolled retirement plan agent fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled retirement plan agents with the IRS pursuant to 31 CFR 10.5(b).

(b) *Fee.* The fee for renewal of enrollment as an enrolled retirement plan agent with the IRS is \$30.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee is the person renewing enrollment as an enrolled retirement plan agent with the IRS.

(d) *Effective/applicability date.* This section is applicable beginning April 19, 2011.

[T.D. 9523, 76 FR 21807, Apr. 19, 2011]

§ 300.12 Registered tax return preparer competency examination fee.

(a) *Applicability.* This section applies to the competency examination to become a registered tax return preparer pursuant to 31 CFR 10.4(c).

(b) *Fee.* The fee for taking the registered tax return preparer competency examination is \$27, which is the government cost for overseeing the examination and does not include any fees charged by the administrator of the examination.

(c) *Person liable for the fee.* The person liable for the competency examination fee is the applicant taking the examination.

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(d) *Effective/applicability date.* This section is applicable beginning November 25, 2011.

[T.D. 9559, 76 FR 72623, Nov. 25, 2011]

§ 300.13 Fee for obtaining a preparer tax identification number.

(a) *Applicability.* This section applies to the application for and renewal of a preparer tax identification number pursuant to 26 CFR 1.6109–2(d).

(b) *Fee.* The fee to apply for or renew a preparer tax identification number is \$50 per year, which is the cost to the government for processing the application for a preparer tax identification number and does not include any fees charged by the vendor.

(c) *Person liable for the fee.* The individual liable for the application or renewal fee is the individual applying for and renewing a preparer tax identification number from the IRS.

(d) *Effective/applicability date.* This section is applicable beginning September 30, 2010.

[T.D. 9503, 75 FR 60321, Sept. 30, 2010. Redesignated at 76 FR 21807, Apr. 19, 2011, and further redesignated by T.D. 9559, 76 FR 72623, Nov. 25, 2011]

PART 301—PROCEDURE AND ADMINISTRATION

Information and Returns

RETURNS AND RECORDS

RECORDS, STATEMENTS, AND SPECIAL RETURNS

Sec.

301.269B–1 Stapled foreign corporations.
301.6001–1 Notice or regulations requiring records, statements, and special returns.

TAX RETURNS OR STATEMENTS

General Requirement

301.6011–1 General requirement of return, statement or list.
301.6011–2 Required use of magnetic media.
301.6011–3 Required use of magnetic media for partnership returns.
301.6011–5 Required use of magnetic media for corporate income tax returns.
301.6011–6 Statement of series and series organizations [Reserved]
301.6011–7 Specified tax return preparers required to file individual income tax returns using magnetic media.
301.6011(g)–1 Disclosure by taxable party to the tax-exempt entity.